

## § 142.5

filled, the full rates shall be used in computing the estimated duties to determine the amount of the bond.

(b) *If entry summary is filed after entry.*

(1) Except as provided in §141.102(d) of this chapter, if the entry summary is filed after the entry, the bond filed at the time of entry, as required by paragraph (a) of this section or by §142.19, shall continue to be obligated unless a superseding bond is filed, as provided in §141.20 of this chapter, or unless a bond of the type described in paragraph (a) of this section is filed under the circumstances described in paragraph (b)(2) of this section. If a superseding bond is filed, or if a bond is filed under the circumstances described in paragraph (b)(2) of this section, the obligations of the initial bond shall be terminated as to any liability which may accrue after the superseding or other bond becomes effective.

(2) If entry is made in the name of an agent, supported by the agent's bond, or in the name of a principal, supported by the principal's bond, and the entry summary thereafter is filed in the name of the other party, the party named in the entry summary shall file a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter. In this circumstance, the bond obligation of the party in whose name entry was made shall be terminated, as to liability which may accrue after the bond filed by the party named in the entry summary becomes effective, and the party filing the entry summary need not file the separate declaration of the actual owner and the superseding bond otherwise required under §141.20 of this chapter.

(c) *Waiver of surety or cash deposit.* (1) The port director may waive the requirement for surety or cash deposit on the bond required by this section when (i) the value of the merchandise which the bond secures does not exceed \$2,500, (ii) the entry summary documentation is filed and estimated duties, if any, are deposited prior to release of the merchandise and (iii) the importer has not been delinquent or otherwise remiss in any transaction with Customs.

(2) This authority to waive surety or cash deposit does not apply to (i) quota merchandise, (ii) any type of merchan-

dise which, in the opinion of the port director, cannot be easily appraised or classified, or (iii) any type of merchandise where there may be, in the opinion of the port director based on past experience, a question of redelivery.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 85-161, 50 FR 38981, Sept. 26, 1985]

## § 142.5 [Reserved]

### § 142.6 Invoice requirements.

(a) *Contents.* The commercial invoice, or the documentation acceptable in place of a commercial invoice in those instances listed in §141.83(d) of this chapter, shall be furnished with the entry and before release of the merchandise is authorized. The commercial invoice or other acceptable documentation shall contain:

(1) An adequate description of the merchandise.

(2) The quantities of the merchandise.

(3) The values or approximate values of the merchandise.

(4) The appropriate eight-digit subheading from the Harmonized Tariff Schedule of the United States. If the importer is uncertain of the appropriate subheading number, Customs shall assist him at his request. The port director may waive this requirement if he is satisfied that the information is not available at the time release of the merchandise is authorized.

(5) The name and complete address of the foreign individual or firm who is responsible for invoicing the merchandise, ordinarily the manufacturer/seller, but where the manufacturer is not the seller, the party who sold the merchandise for export to the U.S., or made the merchandise available for sale.

(b) *Information not required when filing entry.* In addition to the information specified in paragraph (a) of this section, the commercial invoice or substitute document filed with the entry documentation also may include any other invoice information required by §§141.86 through 141.89 of this chapter. However, if this information does not

appear on the invoice or substitute document filed with the entry documentation, it shall be included in the invoice or substitute document delivered at the time the entry summary documentation is filed.

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979; T.D. 80-26, 45 FR 3901, Jan. 21, 1980, as amended by T.D. 90-25, 55 FR 12343, Apr. 3, 1990; T.D. 90-78, 55 FR 40167, Oct. 2, 1990]

#### § 142.7 Examination of merchandise.

No merchandise for which the entry documentation required by §142.3 has been filed shall be released until it has been examined, or until adequate samples have been taken in the case of merchandise which is to be classified and appraised by means of samples, unless this requirement is waived by the port director in accordance with section 499, Tariff Act of 1930, as amended (19 U.S.C. 1499).

#### § 142.8 Failure to file entry timely.

Merchandise for which timely entry is not filed as required by §142.2 shall be treated in accordance with §4.37 and part 127 of this chapter.

### Subpart B—Entry Summary Documentation

#### § 142.11 Entry summary form.

(a) *Customs Form 7501*. The entry summary shall be on Customs Form 7501 unless a different form is prescribed elsewhere in this chapter. Customs Form 7501 shall be used for merchandise formally entered for consumption, formally entered for warehouse, or re-warehouse in accordance with §144.11 of this chapter, and formally entered temporarily under bond under §10.31 of this chapter. The entry summary for merchandise which may be entered free of duty in accordance with §10.1 (g) or (h) of this chapter may be on Customs Form 3311 instead of on Customs Form 7501. For merchandise entitled to be entered under an informal entry, see §143.23 of this chapter.

(b) *Extra copies*. The port director may require additional copies of the entry summary.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759 (19 U.S.C. 1484, 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95-410 (Oct. 3, 1978); Pub. L. 96-511 (Dec. 11, 1980))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

#### § 142.12 Time for filing or submission for preliminary review.

(a) *At option of importer*—(1) *Filing*. Except as provided in §142.13, the importer may file the entry summary documentation at the time of entry in which case the entry summary, with estimated duties attached, shall serve as both the entry and the entry summary.

(2) *Submission for preliminary review*. If the importer intends to file the entry summary documentation at the time of entry, he may submit the entry summary documentation for preliminary review before arrival of the merchandise, in accordance with §141.63(a) of this chapter. After preliminary review is completed, the entry summary shall be returned to the importer for filing in accordance with paragraph (a)(1) of this section.

(b) *When required*. If the importer is not required to file the entry summary documentation at the time of entry under the provisions of §142.13, or if he does not elect to do so, the entry summary documentation shall be filed, with estimated duties attached, within 10 working days after the time of entry.

(c) *Estimated duties*. Estimated duties, if any, shall be deposited in accordance with the provisions of subpart G of part 141 of this chapter.

#### § 142.13 When entry summary must be filed at time of entry.

(a) *Authority of port director*. The port director may require that the entry summary documentation be filed and that estimated duties, if any, be deposited at the time of entry before the merchandise is released if the importer: